

EXHIBIT 99

From: Laura.Chonoles@jpmorgan.com
Sent: Monday, April 03, 2006 11:38 AM
Subject: JPMAC 2006-NC1: Term Sheet

Attachments: JPMAC 2006-NC1 Term Sheet (NC FINAL).pdf



JPMAC 2006-NC1
Term Sheet (NC...

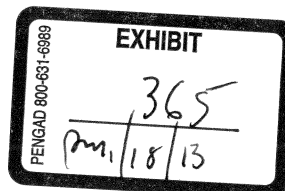
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Subject: JPMAC 2006-NC1: Term Sheet

Date: April 3, 2006

From: JPMorgan

Re: JPMAC 2006-NC1

We are pleased to announce a new issuance of asset-backed securities for J.P. Morgan Mortgage Acquisition Corp. (the "Issuer"). This offering is a registered public offering under the U.S. securities laws. Attached hereto is the Structural Term Sheet dated April 3, 2006 in PDF format.

This announcement (which includes only the attached PDF file containing the Structural Term Sheet) shall not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of these securities referenced in this announcement in any state or other jurisdiction in which such offer, solicitation or sale would be unlawful, prior to registration or qualification under the securities laws of any such state or other jurisdiction.

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Investors in the United States may obtain further information by contacting their sales person at JPMorgan at telephone no. (212) 834-4154.

(See attached file: JPMAC 2006-NC1 Term Sheet (NC FINAL).pdf)

Regards,

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